



Stark County Board of Revision

Rules of Practice & Procedure

for Cases Filed in 2015 (Tax Year 2014)

The following rules are promulgated in accordance with Ohio Revised Code ("ORC") Chapter 5715 and Section 323.66(B)(1).

Organization

1. The Board of Revision ("Board") shall have its offices at 110 Central Plaza South, Suite 220, Canton, OH 44702.
2. Board shall consist of the Stark County Treasurer, one of the Stark County Commissioners, as determined amongst its members, and the Stark County Auditor, as Secretary.
3. Board shall organize on the second Monday in January, at which time the Board will elect officers, appoint alternates, adopt rules, and set a calendar.
4. All Board sessions are recorded and these records, proceedings, along with evidence and testimony submitted, shall be open to the public.
5. The Stark County Auditor shall employ one or more clerks ("clerk") to organize and manage with work of the Board.
6. All notices for hearing, continuance, and decisions ("certified notice") will be sent certified mail via the United States Postal Service ("USPS").

Complaints

1. Complaints and counter-complaints ("pleadings") shall be filed by delivery to the Stark County Auditor of a completed DTE 1 form. The form is available as follows:
 - a. In person at the Board office;
 - b. In writing to the attention of the Board at its address;
 - c. In writing to the attention of the Board via email at bor@starkcountyohio.gov;
 - d. At www.starkcountyohio.gov/auditor. Under "Resources" in the left column, select "Application and Forms". From there, select "Complaint Against the Valuation of Real Property" under the Board of Revision heading.
2. Complaints may be filed or otherwise postmarked by the United States Postal Service or other commercial carrier by March 31 at 4:30pm, except when March 31 falls on a weekend or holiday, in which case the form shall be filed no later than the following business day.
3. Notice shall be given to an opposing party in the following circumstances:
 - a. Complaints seeking a reduction in taxable value of greater than \$17,500 shall be served on the Board(s) of Education where the real property subject of the complaint is located;
 - b. Complaints seeking an increase in taxable value shall be served on the real property owner subject of the complaint;
 - c. Any of these parties shall have the right to file a counter-complaint. The real property owner subject of the complaint does not have to file a counter-complaint to be party to any hearing involving his real property.
4. Counter-complaints shall be filed no later than 30 days from the receipt of certified notice.
5. Pleadings delivered to the Board shall be file stamped or otherwise marked with the date and time received.
6. Pleadings may be filed by any of the following:

- a. Any person owning taxable real property in Stark County, or such person's spouse;
 - b. Any owner of a corporation, member of a limited liability company, partner of a partnership, or director, officer, or employee of the same;
 - c. Any trustee, should the real property be held in trust;
 - d. The Board of County Commissioners of Stark County;
 - e. The Prosecuting Attorney of Stark County;
 - f. The Treasurer of Stark County;
 - g. The Board of Township Trustees of any township within Stark County;
 - h. The Legislative Authority of any municipal corporation within Stark County;
 - i. Any licensed attorney representing the interest of any above-named party. Board may ask for evidence of the engagement of any attorney involved in filing or defense of a pleading.
 - j. Others holding professional designations may also file a pleading with the Board; however, the Board recommends consultation with an attorney prior to any filing.
 - k. For purposes of these rules, any of the above will hereinafter be referred to as real property owner ("owner").
7. No owner shall file a complaint against the valuation or assessment of any parcel if he filed a complaint against the same of that parcel for any prior tax year in the same triennial tax valuation period, unless the complainant alleges that the valuation or assessment should be changed due to one or more of the following circumstances that occurred after the tax lien date for the tax year in which the prior complaint was filed and that the circumstances were not taken into consideration with respect to the prior complaint:
 - a. The parcel was sold in an arm's length transaction;
 - b. The parcel lost value due to casualty;
 - c. A substantial improvement was made to the parcel;
 - d. An occupancy change of at least 15% had a substantial economic impact on the property.
 8. A complainant may voluntarily withdraw a complaint in writing to the clerk at any time before the commencement of his scheduled hearing. The notice of withdrawal is with prejudice; however, the withdrawal of an original complaint shall not affect the validity of a timely filed counter-complaint.
 9. Board may enter a decision to dismiss a complaint when the complainant fails to appear at his scheduled hearing.
 10. Board shall tender to any person filing a pleading a copy of these rules. Further these rules are available via download at www.starkcountyohio.gov/auditor. Under "Resources" in the left column, select "Applications and Forms". From there, select "Board of Revision Rules of Practice & Procedure" under the Board of Revision heading.

Submission of Evidence

The burden of proof in any complaint lies with the complainant. The value set by the Stark County Auditor is deemed correct unless and until the Board sets an alternate value, as supported by the evidence submitted.

Rules of submitting evidence are:

1. All evidence to be considered shall be submitted with the filing of the pleading and not later than five (5) business days before the scheduled hearing.
2. In the event a counter-complaint is filed, the presenting party shall serve the opposing party with the same evidence it submits to the Board.
3. Parties shall provide the Board the name, address, and credentials not later than five (5) business days before the scheduled hearing.
4. Board may, at its sole discretion, allow for evidence not presented or testimony not noticed five (5) business days before the hearing to be presented; however, the Board or opposing counsel may object or take leave to allow time for additional review and scrutiny.

5. Evidence submitted should include accompanying testimony from the source of the evidence. Board may give limited weight to the evidence if there is no accompanying testimony from the source of the evidence.
 - a. It is recommended appraisals be prepared for ad valorem purpose and that the author of the report provide testimony.
 - b. It is recommended any realtor that prepares a comparable sales report provide testimony.
 - c. Evidence of value by reference to sales claimed to be comparable, income earned, and other such appraisal techniques may be presented only by persons accepted by the Board to be experts in the appraisal field, except that an owner may testify as to value of his property and support his opinion by any testimony he deems persuasive or evidence he solely creates.
6. In the course of a hearing, Board reserves the right to request additional evidence, call other witnesses, and consult any experts it deems appropriate in the course of rendering its decision.

Hearings

Board shall meet from time to time to conduct its matters. Meeting dates and times shall be made through public notice. Board may adopt and amend a calendar of meeting dates and times for the year. A clerk will timely present all matters filed to the Board for its consideration at a public meeting.

Board hearings are generally divided into two types – preliminary and formal.

Preliminary Hearings

These hearings are held in public session and are designed to dispense of routine and preliminary matters that come before the Board. Preliminary matters may include evidence provided by the complainant, or review of the same provided by the clerk. Any complainant has the right to attend this hearing, though notice of these matters may not be given to the complainant.

Formal Hearings

These hearings are held in public session and allow for any party to the pleading to present evidence or testimony, and to scrutinize or cross-examine the same.

1. Witnesses, including the owner, may be called and shall testify under oath or affirmation. A witness sworn for one hearing need not be sworn again for a subsequent hearing on the same date.
2. Attorneys appearing on behalf of a party are not permitted to testify or express their opinion as to value or any other matter.
3. Evidence that is a matter of public record, such as a DTE 100 conveyance form, a deed, or any other public document that would indicate the price paid by the grantee, is accepted as a true and accurate unless otherwise refuted.
4. Hearsay evidence, and the submission and use thereof, shall generally be governed by the Ohio Rules of Evidence, though the Board may depart freely from such rules when in its judgment the proffered hearsay has substantial probative value and does not result in significant unfairness.
5. Board, at its sole discretion, reserves the right to maintain control of the hearing, including setting reasonable time limits, maintaining proper decorum, and limiting any testimony or commentary it deems extraneous.

Continuance

All parties to a pleading are permitted one (1) continuance for any reason so long as the continuance is served in writing to the Board and the opposing party five (5) business days prior to the scheduled hearing. Any additional continuance will be determined at the sole discretion of the Board and should be limited to family or medical emergencies.

Decisions

In all matters presented, the Board shall act with due swiftness in adjudicating the same. On matters of appeal:

1. Any decision made as part of a preliminary hearing may request a formal hearing of the Board.
2. Any decision made as part of a formal hearing may appeal to the Common Pleas Court of Stark County or the State Board of Tax Appeals, as prescribed by law. Any notice of appeal must be filed with the Board and the respective Clerk of Court within 30 days of certified notice.

These Rules of Practice & Procedure, as amended, are adopted on this the 29th day of January, 2015.

/s/ *Alexander A Zumbar* Alexander A. Zumbar, Stark County Treasurer

/s/ *Janet Weir-Creighton* Janet Weir-Creighton, Stark County Commissioner

/s/ *Alan Harold* Alan Harold, Stark County Auditor

Helpful Hints and Answers to Frequently Asked Questions

The following are frequently given responses to questions and comments posed to the Auditor's staff and to the Board:

- The complaint is filed against the value of the property, not because the taxes are too high. While the clerk can give explanation as to the property's taxes, the Board will be solely focused on the evidence presented to alter the value of the property.
- Please review your property record card and verify that all the information presented is correct. A copy of the record can be attained by calling the Board at (330) 451-7998 or at ddti.starkcountyohio.gov.
- Failure to accurately and entirely complete the complaint form may result in the dismissal of your complaint.
- The name on Line 1 of the complaint should be the owner as of the date of filing.
- The first value entered on Line 8 should be the Fair Market Value sought; multiply that number by .35 for the taxable value. The current taxable value may be found on your current tax bill, the Auditor's website at ddti.starkcountyohio.gov, or by calling the Board at (330) 451-7998.
- Be sure to sign and date the complaint and to have your signature notarized.
- Prepare for your hearing now. Failure to be prepared is not grounds for a continuance.

Common types of evidence presented

Appraisal
Photos of damage/casualty
Construction plans
Cost estimates
Repair lists
Comparable sales reports
Analysis and adjustments comparing comparable sales to subject property
Rent rolls and expense statements
Tenant listing
Vacancy report
Company prepared financial statements
Tax Returns

Board of Revision hearings are held at

Stark County Office Building
110 Central Plaza S
Room 315
Canton, OH 44702

The building is located at the southeast corner of Market Ave. and Tuscarawas St. in downtown Canton. Metered parking is available on the streets surrounding the County Office Building or in nearby garages.